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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 20121/2005

THE FEDERATION OF INDIAN PUBLISHERS AND ANOTHER

.....Petitioners

Through: None.

versus

UOI & ANR

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **12.01.2026**

1. Nobody appears for the petitioners.

2. By way of the present writ petition, petitioner prayed that Chapter XII-H and Section 2(23B), inserted by Finance Act, 2005 in the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) be declared ultra vires the Constitution of India.

3. It is not in dispute that the taxability of fringe benefits itself has been abolished by the Central Government by way of subsequent notification. That apart, Rajasthan High Court in the judgment rendered in the case of **Aditya Cement Staff Club and Birla White v. Union of India & Ors.,** reported in (2004) 266 ITR 70 (Raj) held that valuation of fringe benefits as

perquisites under the Act of 1961 was valid. Moreover, the validity of fringe benefits itself has even been upheld by Hon'ble the Supreme Court in **R&B Falcon (A) Pty. Ltd v. CIT (A)**, reported in 2008(12) SCC 466.

4. In view of the aforesaid, nothing remains to be adjudicated in the present writ petition.

5. The writ petition is, therefore, dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 12, 2026/*dd*